REPORT

ON THE

ADMINISTRATION

OF THE

SALT DEPARTMENT OF THE BOMBAY PRESIDENCY

FOR THE

OFFICIAL YEAR 1909-1910,

WITH

APPENDICES.

BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS
1910.

Digitized with financial assistance from

Government of Maharashtra

on 01 February, 2020

No. 8516 of 1910.

From

ARTHUR WOOD, Esquire, I. C. S.,
Collector of Salt Revenue,
Bombay;

To

W. W. DREW, Esquire, B.A., I. C. S.,
Commissioner of Customs, Salt, Opium and Abkári,
Bombay.

Poona, 19th September 1910.

Sir,

INTRODUCTORY.

I have the honour to submit the annual report on the Administration of the Salt Department for the financial year 1909-1910.

Collector's office.

2. Mr. W. H. Lucas, I. C. S., was in charge of the Department till 16th May 1909, when on his transfer to act as Commissioner in Sind he was succeeded by Mr. S. R. Arthur, I. C. S., who remained in charge of the Department the rest of the year.

Supervising Staff.

3. The Supervising Staff consisted throughout the year, as before, of one Collector, ten Assistant Collectors and one Native Assistant.

Strength of the Department.

4. During the year under report the following changes were made in the subordinate establishment.

Under Government Resolution, Revenue Department, No. 1230, dated the 5th February 1909, an additional clerk on Rs. 35 per mensem was sanctioned for the office of the Assistant Collector of Salt Revenue in charge Coast Guard Service on account of increase of work in that office.

In consequence of the substitution of a life-boat for an ordinary boat at Honawar, a crew of 7 (*viz.*, a tindal on 12, 2 lascars (12-monthly) on 10 each and 4 lascars (8-monthly) on 10 each) was engaged under your No. 4995, dated the 22nd August 1909, in place of the old crew of 3 (*viz.*, 2 lascars (12-monthly) on 9 and 7 and one (8-monthly) on 9.)

By Government orders passed on the 19th October 1909 important changes were made.

A. By Government Resolution No. 10102, of the above date, the Northern Frontier Preventive Force was re-organized as follows:—

(*a*) The six lowest paid appointments of Inspectors, *viz.*, five on Rs. 75 and one on Rs. 60, were all raised to Rs. 100.

(*b*) The rank and file of the foot-force had been constituted as follows:—

326	peons on Rs.	10	(twelve-monthly).
242	„ „	9	(„)
238	„ „	8	(„)
100	„ „	9	(nine-monthly).
100	„ „	8	(„)
1,006	Total		

The 9-monthly men, having been found unsatisfactory, were done away with, and the pay of the rest was improved and simplified, and their number slightly augmented, as follows :—

328	peons on Rs.	11	twelve-monthly.
524	„ „	10	„
852	Total		

To these also were added 6 camelmen on Rs. 10 + 8.

(*c*) The pay of the 85 naiks was raised from Rs. 12 to Rs. 13.

(*d*) A new post of Subedar on Rs. 40 was created for the drill and training of the foot-force.

(*e*) The pay of the Armourer and Assistant Armourer was raised from Rs. 25 and Rs. 10 to Rs. 30 and Rs. 15 respectively, and the undermentioned new posts of artificers were created :—

Carpenter	Rs. 25.
Tailor	„ 15.
Sikligar	„ 15.
Mochi	„ 15.

(*f*) One post of Havaldar on Rs. 15 was abolished.

(*g*) Two posts of karkuns, one on Rs. 25 and the other on Rs. 20, were added to the office of the Sarkarkun, who is the Paymaster and Storekeeper of the Force.

(*h*) The pay of the 16 karkuns attached to Inspectors was raised from Rs. 15 to Rs. 20.

B. By Government Resolution No. 10103, of the same date, the Presidency Division also was partially re-organized, certain changes being made amongst the lower officers' appointments and sweeping improvements granted to the lower clerical staff.

(*a*) The pay of the four posts of Coast Guard Inspectors on Rs. 60 was raised to Rs. 125; that of the Inspector, Pritchard Salt Works, and of the Inspector, Sanikatta, from Rs. 60 and Rs. 75 respectively to Rs. 100 each; and that of the three lowest paid Sarkarkuns—two on Rs. 50 and one on Rs. 40—to Rs. 60 each.

(*b*) The irregular grade of Rs. 75 was eliminated by reducing three Inspectorships and 2 Sarkárkunships to Rs. 70 and one Shirestedár's place to Rs. 60.

(*c*) One naka, which existed only on paper, was abolished and its nakedar on Rs. 40 converted into a kárkun on Rs. 20.

(*d*) A post of Inspector on Rs. 100 was added for the new Preventive Station of Sonagar.

(*e*) The pay of the Shirestedárs to the Assistant Collector of Salt Revenue, Ratnágiri Range, and the Native Assistant to the Collector of Salt Revenue was raised from Rs. 40 to 50 and from Rs. 35 to 40 respectively.

(*f*) At the bottom of the clerical establishment the weighclerks, hitherto kept separate in practice only, were now formed into a distinct *cadre*. The posts on Rs. 15 were much reduced in number and the remnant allotted entirely to the weighclerks in the hope that the *cadre* of clerks proper, starting on Rs. 20, would attract better qualified young men. The posts thus reduced on Rs. 15 were distributed among the higher grades up to Rs. 35. Lastly the total number of appointments was slightly increased. These reforms are detailed in the following table.

Old Scale.			New Scale.			
No.	Pay.	Monthly Cost.	No.	Pay.	Monthly Cost.	
	Rs.	Rs. a. p.		Rs.	Rs. a. p.	
63	35	2,205 0 0	71	35	2,450 0 0	Clerks.
85	30	2,550 0 0	102	30	3,060 0 0	
102	25	2,550 0 0	128	25	3,200 0 0	
128	20 (12-monthly).	2,560 0 0	143	20 (12-monthly).	2,860 0 0	
5	20 (9-monthly).	75 0 0	70	20 (9-monthly).	1,050 0 0	
98	15 (12-monthly).	1,470 0 0				
133	15 (9-monthly).	1,494 4 0				
			10	30	300 0 0	Weigh-clerks.
			20	25	500 0 0	
			25	20 (12-monthly).	500 0 0	
			25	20 (9-monthly).	375 0 0	
			40	15 (9-monthly).	450 0 0	
614	.....	12,904 4 0	634	.....	14,745 0 0	

5. A summary of the constitution and operations of the Department as a whole is subjoined, the corresponding figures for 1908-09 being given for the purpose of comparison :— Summary of constitution and operations of the Department.

	1908-1909.	1909-1910.	Increase.	Decrease.
1 Number of supervising officers.	12	12	.....	.....
2. Number of subordinate establishment	6,013	5,896	.....	117
3. Number of tálukás ...	39	39	.....	.....
4. Number of salt-works ...	436	435	.....	1
5. Number of maunds of salt excised and imported by sea and land on payment of duty	1,12,27,423	1,15,05,092	2,77,669	.....
6. Number of maunds of salt delivered free and at nominal rate of duty ...	10,81,098	8,43,936	.....	2,37,162
7. Total number of maunds of salt excised imported, delivered free, or at nominal duty	1,23,08,521	1,23,49,028	40,507	.....
8. Total revenue ... Rs.	1,22,02,025	1,26,11,100	4,09,075	.....
9. Number of offences enquired into	264	170	.....	94

6. The financial results of the last year's administration, as compared with those of the preceding four years, are exhibited below :—

Year.	Gross Receipts.	Expenditure.	Refunds.	Total of Expenditure and Refunds.	Net Receipts.	Percentage Charges on Gross Receipts.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1905-1906	1,54,97,085 10 4	17,07,797 3 0	65,530 11 9	17,73,327 14 9	1,37,23,757 11 7	11 7 2
1906-1907	1,60,85,947 7 2	17,73,649 0 11	62,764 13 2	18,36,413 14 1	1,42,49,533 9 1	11 6 8
1907-1908	1,19,77,326 15 10	18,00,934 0 2	48,797 7 8	18,49,731 7 10	1,01,27,595 8 0	15 7 1
1908-1909	1,22,02,025 2 4	18,24,239 8 1	39,852 0 2	18,64,091 8 3	1,03,37,933 10 1	15 4 5
1909-1910	1,26,11,100 7 8	18,75,526 7 1	47,089 6 0	19,22,615 13 1	1,06,88,484 10 7	15 4 0

The percentage of charges on gross receipts during the year under report is almost the same as in the previous year.

SALT.

SALT. General sources of supply.

7. The salt with which the Bombay Presidency Salt Department has to deal may conveniently be classified under three heads:—

(1) Bárágrá or Rann Salt, made from brine-wells on the edge of the Lesser Rann of Cutch in the 2 ágars of Khárághodá and Udu, 6 miles apart, and jointly named the Pritchard Salt Works. These are Government property and worked departmentally.

(2) Sea-salt made within the Presidency. Of this the one factory of Dharásná, on the South Gujarat Coast near Bulsar, is both Government property and worked departmentally. The rest, with three exceptions, are grouped within a radius of 30 miles of Bombay City, and the few of them which are Government property are leased to private individuals for working; the majority are owned as well as worked privately.

(3) Imported salt, mostly from sea-salt-works in Goa territory.

Appendix G indicates the relative importance of these three sources of supply to the Presidency.

Salt is issued at a nominal duty of a pice per maund (to cover cost of establishment only) to 'Foreign Malabar', *i.e.* to the States of Travancore and Cochin; and free of all duty to the States of Janjira, Cambay and Radhanpur and the Estates of Patri and Jhinjhuwada on the Northern Frontier—also occasionally in replacement of duty-paid salt proved to have been lost at sea.

BARAGRA SALT.

DISTRIBUTION OF BARAGRA SALT. Opening balance and year's produce.

8. The quantity of Bárágrá salt in stock at the beginning of the financial year was 21,33,190 maunds against 24,60,555 at the beginning of the previous year. The produce during the year under report amounted to 26,21,727 maunds, making with the quantity in stock a total of 47,54,917 maunds.

Removals.

9. The removals during the year amounted to 27,40,514 maunds against 27,24,480 maunds in 1908-09 and 27,42,639 maunds in 1907-08. Though the total removals are now at a standstill, those to the Central Provinces and Central India (including Malwa and Rajputana) show a marked increase, due apparently to growing popularity of Bárágrá Salt in those Provinces. The issues to the United Provinces fell off by 1,08,135 maunds—a large decrease due partly to the fact that in 1908-09 the removals were obviously in excess of the demand and must have been for the replenishment of stocks, and partly to the fact that removals were held postponed in March last in the hope of a further reduction in the duty.

Distribution of Bárágrá salt.

10. The manner in which the issues of Bárágra salt were distributed during the year under report is shown in Appendix A.

Distribution considered according to destination. Local consumption.

11. The issues for local consumption are given in detail in Appendix B. It will be seen that, compared with the removals during 1908-1909, there has been an increase during the year under report in the removals to all places except the Pálanpur Agency and East Khándesh, where a slight decrease is noticeable. The increase is mainly due to the fact that merchants paid large amounts on account of excise duty in March 1909, but did not actually remove salt till the April following through fear of loss in the event of a further reduction in the rate of duty. The removals to Baroda territory again increased. This continued growth in the consumption of licit salt in the Gaekwar's territories, and also in the Broach and Kaira Districts, has been due to the excellent supervision exercised for several years past by the late Inspector Neale over the extensive natural salt formations in the Jambusar and Wagra Talukas.

12. For payment of duty, salt traders beyond the Presidency availed themselves of the same 21 treasuries and one railway station as last year. The subjoined statement shows how the different systems of payment of duty on Bárágrá salt have worked during the year under report compared with the previous year:—

Names of places at which duty was collected.	1908-1909.	1909-1910.
	Maunds.	Maunds.
Head-Quarters Office, Bombay, Main Stores, Khárághoda, Ahmedabad Depôt, and Broach Customs House	10,51,506	11,08,065
At Treasuries beyond the Presidency	11,34,153	10,56,192
At Stations on the Indian Midland Railway	11,742	15,651
Total ...	21,97,401	21,79,908

Loss and wastage.

13. The amount of salt written off as loss and wastage was only 1,92,043 against 2,70,986 maunds in the year 1908-09; and the greatest amount on any one heap, 80,360 against 1,25,036. That written off on clearance of the open store amounted to only 98,191 against 119,829 in the previous year—a decrease of 21,638 maunds. This being fresh salt, where genuine wastage is comparatively slight, testifies to the care observed by Inspector Howard, Superintendent of the Main Stores, in calculating the exact quantity stored daily during the storage of 1909. On the whole the percentage of loss and wastage works out to only 4·04 against 5·28 in the previous year.

Stock at the close of the year.

14. The quantity of Baragra salt in stock at the end of the financial year was 18,22,360 maunds against 21,33,190 maunds at the close of the previous year. If the 31,19,085 maunds manufactured during the season of 1909-10, but stored and brought to account after the close of the financial year, be added to that balance, the total stock will amount to 49,41,445 maunds. This, though more than the stock on the same date last year, is considerably less than the average annual demand plus two years' reserve, the standard up to which we endeavour to work. In pursuance of the policy of making up the reserve gradually, 27 new pans were added to the 39 opened during the previous season. The results still continue to be satisfactory; but it is feared that to go on opening additional pans in either the Khárághoda or the Udu agar is likely to affect the supply of brine to the existing pans. It is therefore proposed to lay out a new salt-work, capable of producing about 8 lákhs of maunds, between Khárághoda and Udu. Trial wells dug on the new site have given very satisfactory results, and there is no doubt that good brine is available on the spot. Detailed proposals will be submitted as soon as the estimates called for from the Executive Engineer, Ahmedabad, and the B. B. and C. I. Railway, for laying down water-pipes and sidings respectively in the proposed work, are received.

Cost-price.

15. The cost-price of Baragra salt, including haulage and other charges, was raised from 2 annas 3 pies to 2 annas 6 pies per maund from the 1st April 1909, by Government Resolution, Revenue Department, No. 13190, dated the 29th December 1908. This is the figure which, with the addition of one rupee duty, makes up the selling-price at Khárághoda, and which, with the subtraction of one anna for haulage and other charges, leaves the net "cost-price" which is paid to the salt makers. It was this net cost-price, or rather rate of piece-work wages, which was raised from 1 anna 3 pies to 1 anna 6 pies, the other elements in the gross cost-price or rather selling-price remaining unchanged.

The Manufacturing season.

16. The following table gives details of the manufacture of salt at the Pritchard Salt-Works during the last two seasons:—

Salt works.	Season.	Number of pans.	Total crop.	Average yield per pan.	Maximum yield per pan.
			Maunds.	Maunds.	Maunds.
Khárághoda	1908-09	249	12,31,768	4,947	8,808
	1909-10	255	14,90,625	5,846	10,057
Udu	1908-09	260	13,85,835	5,330	9,322
	1909-10	281	16,28,460	5,795	12,533
Total ...	1908-09	509	26,17,603	5,143	9,322
	1909-10	536	31,19,085	5,820	12,533

It is very satisfactory to note that the average yield per pan has considerably increased in both the agars and that the maximum yield per pan has risen to a figure never reached before. The quality also is reported to have again improved. The credit of these excellent results, especially at a time when considerable difficulty is experienced in obtaining agrias and labourers, is in a large measure due to the untiring zeal and industry of Khán Sáheb Ghulam Yasin, Inspector in charge of the Pritchard Salt-Works. Had it not been for the untimely rainfall in February last, the crop might have been even heavier.

Storage.

17. The work of reconstructing the staging of the Main Store so as to bear a heavier type of engine, mentioned last year as sanctioned, was carried out during the year now under report, but could not be completed till the 20th April 1910, and the storage operations were delayed in consequence. They began on the very next day, but were not finished until the 10th June owing to the unusually large crop to be handled and the scarcity and independence of the work people. The daily average of storage was only 61,159 maunds against 65,440 in the previous year. Yet despite these figures I am convinced that unusually hard and efficacious work was put in by the Assistant Collector, Superintendent and other officers concerned. This paucity of labour is becoming a serious matter. Men who came willingly to the storage operations a few years ago now prefer more congenial work in Mills and on Railways. Prison-labour has been proposed as a supplement, but there is little hope in that. More is to be expected from the heavier engines that are promised, and now that the staging has been renewed on purpose for them it is to be hoped that the sidings can similarly be strengthened in time to bring them into use before next storage. Plans and estimates prepared by the Railway for this work are now before Government. The old engines luckily did not break down, and the Railway staff co-operated zealously.

Cost-price paid to Agrias.

18. The two discrepant uses of the term 'cost-price' have been explained above in paragraph 15. The quantity of salt on which 'net cost-price', *i. e.*, piece-work wages at 1½ anna per maund, was paid to Agrias amounted to 29,63,131 maunds and their aggregate wages consequently to Rs. 2,77,794. The registered Agrias amongst whom this sum was distributed numbered 1,608, which gives an average wage of Rs. 173 per man for the season. This contrasts favourably with the 153 rupees earned on the average in the preceding season and will, it may be hoped, check desertions and help us to recruit the new Agrias that will be wanted for the new salt-work when started.

The Agency system.

19. The sales through agencies within the Presidency area are shown in Appendix B. The total has risen again to the figure of 1907-08, and the removals by private traders (which are included in the Khárághoda column) have fallen to a more insignificant figure than ever. They rose in 1907-08 to 3,939, fell in 1908-09 to 3,267, and in 1909-10 to only 894.

Water-supply.

20. The rainfall at Khárághoda during the year under report was 20·83 inches against 19·41 during the previous year. There was a good supply of water throughout the year.

Health of Khárághoda.

21. The vital statistics of the new Government village at Khárághoda during the year under report read as follows:—

There were 84 births or 35·29 per mille against 73 births or 30·9 per mille in the year 1908-09. The number of deaths was 54 or 22·69 per mille against 64 or 27·1 per mille in the previous year.

Population.

22. The population of the village was 2,380 during the year under report as compared with 2,359 last year.

Khárághoda Dispensary.

23. The total number of patients treated at the dispensary was 4,927 against 5,014 during the previous year. The most common diseases were, as usual, malarial fever, conjuctivitis, diseases of the digestive system and of the skin. No epidemic prevailed during the year under report.

Advances to Agrias.

24. The total amount advanced to the Agrias as takávi during the year under report was only 5,180 against 8,218 last year. The decrease, it is to be hoped, has something to do with the raising of the 'net cost-price', and indicates that the Agrias are settling down again to their hereditary calling.

SEA SALT.

25. The quantity of sea-salt manufactured during the financial year was 95,34,971 maunds against 1,01,71,841 maunds in the previous year. The decrease of 6,36,870 was due partly to the prevalence of plague and cholera in some of the tálukas of the Thána and Uran Ranges and partly to unfavourable winds and cloudy weather during the past cold season. The removals amounted to 91,90,486 maunds against 92,08,168 maunds in the previous year, a small decrease due to ordinary trade fluctuations. The decrease in the quantity of salt manufactured reduced the closing balance to 7,19,882 maunds from the 10,05,235 maunds of 31st March 1909. Produce and sales.

26. At the Government salt-work at Dharasna the financial year opened with a balance of 58,998 maunds against 47,140 maunds in the previous year. The quantity manufactured during the year was 4,23,103 maunds against 3,87,356 maunds in the year 1908-09, an increase of 35,747 effected by re-opening 74 pans, which had remained fallow for some years. The removals during the year amounted to 3,58,253 maunds against 3,57,078 maunds in the previous year. A consignment of 1,500 maunds of Dharasna salt was sent to the Berars for the first time during the year under report. The balance at the close of the financial year was 97,044 maunds against 58,998 maunds in the previous year. Dharasna.

27. In the other salt-works, leased and private, the aggregate produce was 91,11,868 maunds against 97,84,485, a decrease of 6,72,617 maunds which has already been explained in paragraph 25 above. The balance at the beginning of the financial year was 9,46,237 maunds against 7,52,055; the issues 88,32,233 maunds against 88,51,090; and the closing balance 6,22,838 maunds againgst 9,46,237. Had not manufacture been obstructed by the causes given in paragraph 25 above, the closing balance would have been more than last year, for every facility was given to the Shilotries to start work early. Rest of the Presidency.

28. The quantities of sea-salt which were removed for consumption within and without the Presidency from the sea-salt-works in British Territory during the year under report are compared with those of the previous year in Appendix D. It will be seen therefrom that there has been an increase of 1,80,644 maunds in the removals from salt-works near Bombay for consumption within and without the Presidency exclusive of Foreign Malabar. The decrease of 1,97,834 maunds in removals to Foreign Malabar—not a matter to be regretted—produces a net decrease of 17,190 maunds. Distribution of sea-salt.

29. There has been a decrease of 60,687 maunds in the removals of salt from salt-works near Bombay to the Central Provinces which is partially counterbalanced by an increase of 24,933 maunds in the removals of Baragra salt (para. 9) and the commencement of a trade with Dharasna (para. 26). The decrease of 9,537 in the removals to Central India is insignificant, since little sea salt is ever sent to Central India, where Baragra salt is largerly consumed. Removals to Central Provinces and Central India.

30. There has been an increase in removals to all other parts except the Nizám's territory (where a small decrease of 46,007 maunds is noticeable) and Foreign Malabar. Removals to the Madras Presidency show a substantial increase of 1,96,303 maunds, thus more than making up the ground lost in the previous year. This increase, together with that of 65,963 in removals to Mysore, seem to show that our salt continues to gain ground against that of Madras. The increase of 63,875 maunds to Calcutta is attributed to the Swadeshi movement. The decrease to Foreign Malabar is merely a return to normal, the figure of 1908-09 having been in excess of ordinary demand, as was observed by the Government of India in reviewing that year's Report. Removals to Nizám's territory, Calcutta, Madras Presidency, Foreign Malabar and Mysore.

31. Practically all the issues from these three outlying factories are for local consumption, and the variations in them are too slight to require explanation. Umargaon, Shirola and Sanikatta.

LOSS AND WASTAGE. Dharasna.

32. The loss and wastage returned at Dharasna amounted to 26,804 maunds against 18,420 in the previous year and 24,510 in 1907-08, and only corresponds to the larger quantity of salt manufactured. Of the whole, 26,343 maunds were due to over-estimation and only 461 to moisture.

Rest of the Presidency.

33. At the other sea salt-works the loss and wastage amounted to 6,03,033 maunds against 7,39,213 maunds in the previous year as per details given below :—

	Maunds.
Wastage from moisture	1,62,145
Loss by over-estimation	4,36,335
„ by flood	135
„ by theft	19
„ by destruction of unsaleable refuse salt ...	4,399
	6,03,033

The percentage of loss and wastage is 6 against 7 in the previous year, which is satisfactory as indicating either better thatching of heaps or better success in estimating their contents, or both.

34. The following table shows the maximum, the minimum and the average prices of salt as issued from the factories of the Northern and Middle Konkan, Shiroda and Sanikatta respectively :—

	Northern and Middle Konkan.		Shiroda.		Sanikatta.	
	1908-09.	1909-10.	1908-09.	1909-10.	1908-09.	1909-10.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Maxmium per maund ...	0 6 0	0 10 0	0 6 0	0 6 0	0 6 3	0 6 0
Minimum do. ...	0 0 3	0 0 3	0 1 6	0 1 0	0 3 6	0 3 0
Average do. ...	0 1 11	0 1 11	0 4 1	0 3 5	0 4 4	0 3 6

Very few transactions took place at the highest and the lowest prices. The rates generally prevailing were 5, 4, 3, 2 and 1 annas per maund in the Northern and Middle Konkan and 5, 4, 3 and 2 annas in Shiroda and Sanikatta. The average rate is the same as last year in the Northern and Middle Konkan and is slightly less in Shiroda and Sanikatta owing to larger stocks in balance.

IMPORTED SALT.

Quantity and distribution of imported salt.

35. The quantity and distribution of salt imported into the Bombay Presidency are given in Appendix E.

36. The quantity of Goa salt imported during the year was 4,02,651 maunds against 3,55,305 maunds in the previous year, an increase of 47,346 maunds due to greater demand for Goa salt in the Madras Presidency and Mysore. The greater part was, as usual, imported by rail for Belgaum, Dhárwár, Bijápur, Madras and Mysore. A consignment of 21 maunds of Goa salt was sent to the Nizám's State for the first time during the year under report.

Through salt.

37. No duty-paid Bombay salt was imported through Castle Rock during the year under report.

CONSUMPTION.

Consumption for the whole of the Presidency.

38. The total quantity of salt issued and imported for consumption in the Bombay Presidency amounted to 31,01,851 maunds as detailed below :—

			Maunds.
Baragra salt	...	...	5,60,606
Sea salt	...	...	22,53,293
			28,13,899
Imported salt	...	...	2,87,952
			31,01,851

Taking the population at 2,09,74,649 according to the Census of 1901, the average per head is 12·17 lbs. against 12·18 lbs. in the previous year.

39. The quantity of salt removed for consumption in Gujarát was :— In Gujarát.

			Maunds.
Baragra salt for local consumption	...	...	5,54,450
Dharasna salt	...	...	3,46,925
Konkan salt	...	...	20,138
			9,21,513
Imported salt	...	...	17
	...	...	9,21,530

This quantity distributed amongst a population of 60,24,402 gives an average of 12·59 lbs. against 12·31 lbs. per head last year.

40. The quantity of salt issued for local consumption in other parts of the Presidency, *viz.*, the Konkan, the Deccan, the Southern Marátha Country and North Kánara, may be estimated as under :— In the rest of the Presidency.

			Maunds
Quantity of salt issued for the whole of the Presidency		...	31,01,851
Deduct —			
Quantity of salt issued for Gujarát	...	...	9,21,530
			21,80,321

The population affected being taken at 1,49,50,247 souls, the average per head comes to 12 lbs. against 12·12 lbs. in the previous year.

41. The average market prices of salt in each district of the Presidency during the last four years will be found in Appendix H. Market prices.

On a comparison of the recorded prices for the year 1909-10 with those for the previous year it will be seen that the prices in the Ahmedabad and the Kaira Districts only remained stationary. The change in the price of salt in all other districts except Ahmednagar is insignificant and attributable to ordinary trade fluctuations. In Ahmednagar the apparent increase of 8 annas is due, as explained by the District Collector, to a correction of the standard ratio between weight and measure, the actual price remaining unaltered.

REVENUE AND EXPENDITURE.

42. The receipts and expenditure on account of salt revenue for the year under report are shown in Appendix I. An explanation of some of the chief items on both sides of the account is given below :— Revenue and Expenditure.

43. The increase of Rs. 47,350 under "Import duty on salt by land" is mainly due to the larger importations of salt from Goa for consumption in the Madras Presidency and Mysore, already noticed in paragraph 36. Items of increase in Revenue.

The increase of Rs. 60,283 under "Proceeds of sale of Government salt" is due to the raising of the "cost price" of Baragra salt from 2 annas 3 pies to 2 annas 6 pies per maund, mentioned above in paragraph 15.

The large increase of Rs. 2,99,964 under "Excise duty" on salt issued from salt-works in the Presidency is due (1) to larger issues of sea salt and (2) to an increase in collections during the year in respect of salt to be issued in the following year. Appendix J shows what the transactions—credit and cash—have been during the past three years.

The increase of Rs. 5,830 under "Recovery of Salt Agents' bagging and sewing charges" is due to the traders having elected to purchase bags at a uniform rate from the Salt Agents instead of in the local markets, where prices ruled high.

Items of decrease in Revenue.

44. The decrease of Rs. 5,196 under "Import duty on salt by sea" is the result of less imports of table and packing salt from England, and the decrease of Rs. 2,264 under "Excise duty at nominal rates" is due to less exports of salt to Foreign Malabar (para. 30 above).

The falling off of Rs. 1,826 in the receipts under "Cost price of salt supplied to Fish-curers" is attributed to scarcity of fish on the Kánara Coast.

Items of increase in Expenditure.

45. The increases of Rs. 14,810 and Rs. 6,206 under "Pay of Subordinate Establishment" and "Travelling allowance" respectively are due to the reorganizations of establishment detailed in para. 4.

The increase of Rs. 4,595 under "Purchase of new boats" is due to the construction of a life boat for the Honáwar port and of three jolly boats to replace old ones which had become unseaworthy.

The increase of Rs. 9,099 under "Petty construction" is due to the construction of several new buildings at Khárághoda and on the Goa Frontier to replace old ones.

The increase of Rs. 8,755 under "Peons' clothing" is due to the supply of warm coats to the peons of the Department.

The large increase of Rs. 56,648 under "Salt Purchase and Freight" is due to the raising of the net "cost price" of Bárágra salt (paragraph 15).

Items of decrease in Expenditure.

46. The decreases of Rs. 14,114 and Rs. 20,875 under "Bonus allowance" and "Grain compensation allowance" respectively are due to no such allowances having been paid during the year 1909-10.

The decrease of Rs. 14,432 under "Purchase of land" is explained by the fact that Rs. 14,068 were paid in 1908-09 for the acquisition of the land required for the Bhandup salt-works.

The decrease of Rs. 5,596 under "Salt Purchase and Freight on account of salt supplied to Fish-curing yards" is due to less quantity of salt having been sold at the Kánara yards owing to scarcity of fish.

MISCELLANEOUS.

Fish-curing yards.

47. The number of fish-curing yards open for business during the year was the same as last year, *viz.*, 30, of which 16 are in the Ratnágiri District and 14 in the Kánara District.

48. Appendix K shows in detail the transactions at all the yards during the year under report. The total quantity of fish brought to be cured fell from 2,48,778 maunds to 2,47,717, and the quantity of salt issued from 73,639 maunds to 70,031. The fishing season was a poor one.

49. The smaller quantity of fish brought to the yards accounts for the smaller quantity cured, namely, 1,89,556 maunds against 1,92,551 in the previous year. The proportion of the weight of fresh fish to each maund of salt issued was 3·54 against 3·37 in the previous year. At all the yards in the Ratnágiri District the proportion was almost uniform, as usual, but in the Kánara District it varied from 3·01 to 5·9, due to the difference in the methods employed by the Ratnágiri and the Mapila fishermen, both of whom resort to the Kánara yards.

50. The financial results of the working of the yards during the year under report are, on the whole, satisfactory. They show a net profit of Rs. 6,979 against Rs. 10,050 in the previous year.

51. In the Ratnágiri District the Yards at Ratnágiri, Málwan, Vengorla, Shiroda, Deobág, Jaigad, Viziadurg, Jaitápur, Purnagad and Achra have

worked at a profit. Taken together, the yards in the Ratnágiri District show a net profit of Rs. 3,446 against Rs. 3,284 in the previous year and those in Kánara a net profit of Rs. 3,533 against Rs. 6,766 in the previous year.

Offences.

52. The details of offences against the Salt Law disposed of during the year under report are given in Appendix L. The total number of cases detected was only 170 against 264 in the previous year. Out of these, 15 were of clandestine removal of natural salt—1 in the Northern Division and 14 in the Southern Division.

53. The number of cases of smuggling foreign salt across the frontier was 38 against 60 in the previous year. The cases detected on the Goa Frontier were 36 against 46. On the Daman Frontier no cases were detected during the year under report.

54. There were 14 cases of theft from salt-works against 20 in the previous year, but the quantity of salt stolen was 30 maunds against 22 maunds.

55. The percentage of convictions to persons sent up for trial was 97·8 against 97·09, and the sentences passed by the Magistrates may on the whole be considered sufficiently deterrent.

Payment of compensation awarded by the Mixed Commission.

56. No payments were made on account of awards of the Mixed Commissions of 1880, 1885 and 1892 during the year under report, and the balance remaining unpaid is, therefore, the same as last year, *viz.*, Rs. 2,250. The non-payment is due to the failure of the persons entitled to the money to put in their claims.

Farms of Government Salt-works.

57. No leases of Government salt-works were renewed during the year under report.

RELATIONS WITH NATIVE STATES.

Baroda.

58. The rules for the prevention of the illicit manufacture and collection of salt and contraband traffic in salt in certain parts of Baroda Territory which were introduced in 1905-06 continue to work well.

Cambay and Janjira.

59. The conditions of the conventions with Cambay and Janjira have, as before, been faithfully observed.

CONCLUDING REMARKS.

Use of the Financial year for this Report.

60. With some exceptions the foregoing paragraphs, as well as the appendices to this report, lose much of their significance through being compiled for the financial year instead of for the working season. The financial year indeed, beginning and ending as it does in the height of the busy season for nearly all branches of activity, spoils most of the annual reports which are compiled with reference to it. The Department of Land Revenue and General Administration, however, has succeeded in adhering to the seasonal year for its Administration Reports and I take this opportunity of respectfully suggesting that the Salt Department might in future be allowed to follow that example.

61. One is tempted in these circumstances to swell the "Concluding Remarks", but I will content myself with the following table (the figures are in thousands) :—

	Balance on 30th June 1908.	Produce from 1st July 1908 to 30th June 1909.	Issues and loss from 1st July 1908 to 30th June 1909.	Balance on 30th June 1909.	Produce from 1st July 1909 to 30th June 1910.	Issues and loss from 1st July 1909 to 30th June 1910.	Balance on 30th June 1910.	Average annual issues and loss.	Proportion of balance to average Issues and loss.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	
Bárágra Salt ...	3,972	2,618	2,740	3,850	3,119	3,086	3,883	3,017	1·28
Dharásna Salt ...	246	423	375	299	302	382	220	376	·59
Other Sea-salt ...	5,262	8,863	9,388	4,737	9,940	9,601	4,776	9,244	·52

Bhandup.

62. The commencement of the new Government Sea-salt-works at Bhandup was effectually delayed by two causes. First, the occupants of the land carried their claims into the District Court. Secondly, the last two tenderers for the construction leases finally backed out, and preparations are therefore being made to construct the works by Government Agency. Plans and estimates have meanwhile been prepared for the buildings, roads and water-works, which were in any case to be carried out by the Public Works Department. The railway siding however is another question which was—and is still—unsettled.

The Baragra Salt-Agencies.

63. As detailed above in para. 19 the outside traders still fail to make any impression on the strong position held by the late monopolists Messrs. Naoroji Pestonji and Co.

Dockyards.

64. The new Dockyards at Sewree and Surat were pushed on and approached completion.

Water-supply.

65. The water-supply in most of the salt tálukas continued unsatisfactory in spite of sufficient and timely rainfall. The well at Dhárávi, from which water is supplied by pipes to the Ghodbandar Táluka, has been failing gradually, and it was therefore proposed last year to acquire a well situated in the vicinity, which is reported to yield an unfailing supply of good water, and to connect it with the Dhárávi well; but the Collector of Thána did not see his way to assent to this scheme lest the acquisition of the well by the Salt Department might seriously affect the ordinary water-supply of the villagers. The Executive Engineer is now making experiments at Dhárávi to find out whether potable water in sufficient quantity is available in the locality.

Establishment.

66. The year was made an eventful one within the department by the reorganizations detailed in paragraph 4, which profited many servants, especially of the humbler degrees. Mr. Arthur writes of the Northern Frontier:—"It is too early as yet to judge the results of the recent reorganization, but it may be confidently anticipated that it will greatly improve the efficiency of the force;" and Mr. Macnamara is hopeful of its "attracting a sufficient number of suitable recruits."

We are all trying now to work gradually up to the ideal of enlisting only School Final men as clerks; but the supply of such candidates will probably never—and certainly not for some years—enable us to recruit them as weigh-clerks also. Indeed, now that this distinction has been definitely drawn, it needs rather to be emphasized than otherwise; and I have it in contemplation now to enlist for the weigh-clerks' cadre (or a certain large proportion of it), with prospects of rising to specified higher posts such as sazedar and hakedar, men who have passed the Vernacular Final but have learnt no English at all.

Working of the Staff.

67. My predecessor Mr. Arthur has been good enough to send me notes on the year's work of the several ranges and superior offices, which are reproduced below in quotation-marks.

Goa Frontier.—"Mr. Pogson has administered his Range with his usual painstaking thoroughness. The Customs arrangements at Castle Rock have as usual worked smoothly, thanks to the efficiency of Mr. Pain, the Customs Manager, who is now leaving Castle Rock on transfer after many years' excellent service there, and Mr. Jukes, the Senior Inspector." Both Mr. Arthur and Mr. Pogson mention also with appreciation Mr. Neil Devlin, late Inspector of the Terekhol Beat, who has now retired on a pension earned by no less than 42 years' service.

Thána.—"Mr. Bulkley has managed his heavy Range satisfactorily." Mr. Bulkley in his own report commends the following among his subordinates: Sarkarkuns Prangovind Lalbhai, Chandulal Lallubhai, and Narayanprasad Ranchhodji Mehta (now my Native Assistant); Inspectors Davies, Moon and Pinto and Daroga Zainuddin Gazali.

Northern Frontier.—"Mr. Macnamara has brought the Northern Frontier range to a high state of efficiency. Mr. Caldecott and Mr. Sethna have managed the Customs work at Viramgám excellently. The work of the Inspectors on the line has been generally good. Messrs. DeSouza, Sievwright, Lake, Marshall and Wilson may be specially mentioned."

Mr. Macnamara mentions also Inspector Shaik Muhammad-Hussaîn, Risaldar Ghulam Bakar and Sarkarkun Morarji Rambhai.

Khárághoda.—"Mr. Lake was handicapped by constant ill health during the year under report. He struggled to remain on duty for the recent salt storage, but was eventually forced to take leave and his death, which followed almost immediately after he left Khárághoda, is greatly to be regretted. Mr. Ghulam Yassin Ghulam Mustafa, Inspector, Pritchard Salt Works, has worked indefatigably as usual. Mr. Howard also deserves credit for consistently good work throughout the year as Superintendent, Main Store." Mr. Lake's death while still in harness deprives the Department of yet another officer of long and tried experience. The work of the other two officers has been specially noticed above in paragraphs 13 and 16. Inspector Ghulam Yasin's services to Khárághoda and to the Northern Frontier have since been publicly acknowledged by Government with the title of Khán Sáheb.

Surat.—"Mr. Sinclair's charge is an extensive one and his duties in the Salt and Abkári Departments combined are almost more than one officer can manage. He has managed his Range zealously and successfully. Among his subordinates Mr. Barford, Chief Coast Guard Inspector, may be specially mentioned." Besides Inspector Barford, Mr. Sinclair singles out for high praise the late Mr. W. N. Neale, the fruits of whose long-continued vigilance on the Jambusar Beat have been explained above in paragraph 11.

Mr. Neale had chosen to spend the best years of his life as a subordinate in lonely places, apparently without ambition but always with credit. At last his friends persuaded him to qualify for gazetted rank by taking the necessary examinations, and no sooner had he passed them than he was chosen for the next vacancy among the Assistant Collectors. He was on the point of leaving his desolate home to take up the higher duties, when his career was cut short by the bite of a snake. And the strangest part of the story is the end—the crowds of villagers who came to his funeral to prove their personal esteem for a man who for years had been vigorously discharging against them some of the most unpopular of functions.

Mr. Sinclair commends also Sarkarkuns Maneklal Vithaldas, Bhulabhai Kirparam, Manekji Pestanji Mogal, Ranchhodji Rudarji and Morarji Gandabhai.

Uran.—"Mr. Hutchinson showed himself zealous and industrious as usual. The Uran range has benefited by his regime and Government have lost a good officer by his retirement at the close of the year." Mr. More, who submits the Range Report, writes of most of his officers that they had performed their duties 'satisfactorily', and Sarkarkuns Narayan Venkatesh Kalyanpurkar, and Ganesh Nilkanth Joshi 'with zeal and energy.'

Chief Account Office.—"Mr. Dayabhai S. Thathi has put in another good year's work as Chief Account Officer."

Ratnágiri.—"Mr. Laughton, and during his absence on leave Mr. More, administered the Range satisfactorily." Mr. Sievwright, like Mr. More above, names a number of officers, of whom apparently Sarkarkun Subrao Nagappa Kumta and Coast Guard Inspector Ringrow deserved the most praise.

Kánara.—"Mr. Steele is a zealous officer and promises with a little more experience to make a very good Assistant Collector. Mr. Walke, Coast Guard Inspector, may be mentioned among others." Mr. Stanyon, who took over from Mr. Steele in December, likewise praises Inspector Walke, and among the Sarkarkuns Mr. Anant Krishna Limaye.

Coast Guard Service.—" Mr. D'Arcy has acted as Assistant Collector in charge Coast Guard Service throughout the year and his work has been thoroughly satisfactory."

Native Assistant Collector.—" Mr. More, who has since been placed in charge of a Range, and during his absence on leave Mr. Narayan Venkatesh Kalyanpurkar, worked satisfactorily as Native Assistant during the year."

With the *Collector's personal Office* also Mr. Arthur has expressed himself well pleased.

68. No casualties of note occurred during the year under report itself, and the two important ones which took place just after its close have been noticed in their appropriate places in the last paragraph rather than defer all mention of them for a year.

I have the honour to be,
Sir,
Your most obedient servant,
A. WOOD,
Collector of Salt Revenue.

APPENDIX A.

Statement showing the Distribution of Barágra Salt during the years 1908-09 and 1909-10.

	1908-1909.					1909-1910.					
	For Local consumption.	For export by Railway to Central Provinces.	For export by Railway to United Provinces of Agra and Oudh.	For export to Central India, including Málwa and Rájputána.	Total.	For Local consumption.	For export by Railway to Central Provinces.	For export by Railway to United Provinces of Agra and Oudh.	For export to Central India, including Málwa and Rájputána	Total.	Remarks.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	
Khárághoda ...	80,617 20	6,19,236 0	10,93,500 0	4,16,850 0	22,10,203 20	84,003 20	6,44,169 0	9,85,365 0	4,76,049 0	21,39,586 20	
Ahmedabad ...	58,291 0	...	...	...	58,291 0	61 918 0	...	...	...	61,918 0	
Agencies ...	3,88,171 0	...	...	67,815 0	4,55,986 0	4,14,685 0	...	...	74,325 0	4,89,010 0	
Total ...	5,27,079 20	6,19,236 0	10,93,500 0	4,84,665 0	27,24,480 20	5,60,606 20	6,44,169 0	9,85,365 0	5,50,374 0	27,40,514 20	

APPENDIX B.

Statement showing in detail the Issues of Barágra Salt for Local Consumption during the years 1908-09 and 1909-10.

District.	From							
	Khárághoda.		Ahmedabad.		Agencies.		Total.	
	1908-09.	1909-10.	1908-09.	1909-10.	1908-09.	1909-10.	1908-09.	1909-10.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Ahmedabad ...	7,315 20	6,170 20	57,445 0	61,029 0	62,697 0	67,215 0	1,27,457 20	1,34,414 20
Kaira ...	3,708 0	4,290 0	119 0	60 0	89,672 0	95,377 0	93,499 0	99,727 0
Broach ...	4,635 0	5,130 0	...	...	...	...	4,635 0	5,130 0
Surat ...	.....	1 0	...	...	...	3 0	.....	4 0
Panch Maháls ..	5,562 0	7,269 0	...	...	45,767 0	51,996 0	50,821 0	59,265 0
Gáikwár's Territory ...	34,537 0	35,429 0	42 0	69 0	94,787 0	98,894 0	1,29,416 0	1,34,392 0
Mahi Kántha Agency ...	1,388 0	1,350 0	685 0	760 0	36,657 0	39,642 0	38,730 0	41,752 0
Rewa Kántha Agency ...	3,096 0	4,098 0	...	...	23,996 0	25,194 0	27,092 0	29,292 0
Pálanpur Agency ...	11,903 20	11,720 20	...	...	27,111 0	26,868 0	39,014 20	38,588 20
Káthiáwár Agency ...	1,730 20	1,889 20	...	...	...	...	1,730 20	1,889 20
Cambay ...	1,118 0	500 0	...	...	7,984 0	9,496 0	9,102 0	9,996 0
Bombay ...	3,102 0	3,999 0	...	...	...	...	3,102 0	3,999 0
Khándesh East ...	2,472 0	2,151 0	...	...	...	...	2,472 0	2,151 0
Poona ...	.....	6 0	...	...	...	...	...	6 0
Total ...	80,617 20	84,003 20	58,291 0	61,918 0	3,88,171 0	4,14,685 0	5,27,079 20	5,60,606 20

A. WOOD,
Collector of Salt Revenue.

APPENDIX C.

Statement of the Produce and Sales of Salt manufactured in the Bombay Presidency for the year ending 1909-1910.

Divisions.	Tálukas.	Number of Sezas.	Number of Salt Works.	Balance at the commencement of the year.	Produce. Estimated contents of heaps.	Produce. Excess over Estimate of lots disposed of.	Produce. Total according to revised Estimates.	Total of Balance and Produce.
	Ahmedabad Collectorate.			Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
Gujarát Division.	Khárághoda ...	2	2	20,96,321 0 0	25,66,827 0 0	3,118 15 0	25,69,945 15 0	46,66,266 15 0
	Ahmedabad ...	...	...	36,869 0 0	50,776 0 0	1,006 0 0	51,782 0 0	88,651 0 0
	Total ...	2	2	21,33,190 0 0	26,17,603 0 0	4,124 15 0	26,21,727 15 0	47,54,917 15 0
	Surat Collectorate.							
	Dhárásna ...	1	1	58,998 0 0	3,92,785 0 0	30,918 0 0	4,23,103 0 0	4,82,101 0 0
	Thána Collectorate.							
Konkan Division.	Umbargaon ...	1	1	208 0 0	16,035 0 0	793 0 0	16,828 0 0	17,036 0 0
	Bassein ...	7	28	1,33 540 0 0	14,39,560 0 0	1,71,550 0 0	15,51,110 0 0	16,84,650 0 0
	Ghodbandar ...	9	46	1,02 950 0 0	11,74,153 0 0	1,23,452 10 0	12,97,605 10 0	14,00,555 10 0
	Trombay ...	4	24	58,197 10 0	7,32,561 0 0	58,693 30 0	7,91,254 30 0	8,49,452 0 0
	Island of Bombay—Mátunga ...	6	23	95,836 20 0	8,75,250 0 0	85,808 20 0	9,61,058 20 0	10,56,895 0 0
	Kolába Collectorate.							
	Panvel ...	6	19	46,493 20 0	6,50,795 0 0	67,882 0 0	7,18,677 0 0	7,65,169 20 0
	Uran ...	5	41	31,549 10 0	8,65,966 0 0	96,125 10 0	9,62,091 10 0	9,93,640 20 0
	Pen ...	5	28	1,36,533 30 0	3,15,458 0 0	22,468 10 0	3,37,926 10 0	4,74,460 0 0
	Karanja ...	4	24	56,961 26 40	6,35,625 0 0	52,414 33 40	6,88,039 33 40	7,45,001 20 0
	Shewa ...	6	42	1,21,684 10 0	14,26,889 0 0	1,69,506 14 0	15,96,395 14 0	17,18,079 24 0
	Ratnágiri Collectorate.							
	Shiroda ...	1	27	64,141 20 0	80,191 0 0	7,035 20 0	87,226 20 0	1,51,368 0 0
	Kánara Collectorate.							
	Ankola ...	1	129	98,142 0 0	98,400 0 0	5,255 20 0	1,03,655 20 0	2,01,797 20 0
	Total ...	55	432	9,46,236 26 40	83,10,883 0 0	8,00,985 7 40	91,11,868 7 40	1,00,58,104 34 0
	Grand Total ...	58	435	31,38,424 26 40	1,13,20,671 0 0	8,36,027 22 40	1,21,56,698 22 40	1,52,95,123 9 0

Division.	Tálukas.	Sales. On payment of Full Duty.	Sales. On payment of Nominal Duty.	Sales. Free of Duty.	Sales. Total.	Amount of Excise Duty collected.	Loss and Wastage.	Total of Sales and Loss and Wastage.	Balance in hand at the close of the year.
	Ahmedabad Collectorate.	Mds. s. t.	Mds. s.	Mds. s.	Mds s. t.	Rs. a. p.	Mds. s. t.	Mds. s. t.	Mds. s. t.
Gujarát Division.	Khárághoda ...	26,77,065 0 0	.....	1,531 20	26,78,596 20 0	28,07,589 0 0	1,92,021 38 0	28,70,618 18 0	17,95,647 37 0
	Ahmedabad ...	61,9 8 0 0	.....	...	61,918 0 0	61,918 0 0	21 0 0	61,939 0 0	26,712 0 0
	Total ...	27,38,983 0 0	.....	1,531 20	27,40,514 20 0	28,69,507 0 0	1,92,042 38 0	29,32,557 18 0	18,22,359 37 0
	Surat Collectorate.								
	Dhárásna ...	3,58,253 0 0	.....	...	3,58,253 0 0	3,57,217 0 0	26,804 0 0	3,85,057 0 0	97,044 0 0
	Thána Collectorate.								
Konkan Division.	Umbargaon ...	14,222 0 0	.....	...	14,222 0 0	14,222 0 0	757 0 0	14,979 0 0	2,057 0 0
	Bassein ...	15,00,036 0 0	.....	...	15,00,036 0 0	14,97,872 4 0	69,741 0 0	15,69,777 0 0	1,14,873 0 0
	Ghodbandar ...	12,23,184 10 0	.....	...	12,23,184 10 0	12,39,933 4 0	89,716 0 0	13,12,900 10 0	87,655 0 0
	Trombay ...	7,63,628 30 0	.....	281 10	7,63,910 0 0	8,07,676 0 0	50,675 30 0	8,14,585 30 0	34,866 10 0
	Island of Bombay—Mátunga ...	9,84,400 30 0	.....	...	9,84,400 30 0	9,89,635 4 0	46,439 0 0	10,30,839 30 0	26,055 10 0
	Kolába Collectorate.								
	Panvel ...	6,84,790 20 0	.....	320 0	6,85,110 20 0	6,90,056 4 0	43,725 30 0	7,28,836 10 0	36,333 10 0
	Uran ...	5,32,484 0 0	3,33,138 0	38,333 10	9,03,955 10 0	5,45,669 5 0	71,217 10 0	9,75,172 20 0	18,468 0 0
	Pen ...	2,79,168 30 0	10,082 0	265 0	2,89,515 30 0	2,73,094 8 0	62,525 10 0	3, 2,041 0 0	1,22,429 0 0
	Karanja ...	3 56,815 0 0	3,17,818 0	...	6,74,633 0 0	3,18,945 2 6	54,597 0 0	7,29,230 0 0	15,771 20 0
	Shewa ...	14,73,843 0 0	1,15,206 0	5,772 20	15,94,821 20 0	14,98,115 12 6	84,291 37 0	16,79,113 17 0	38,966 7 0
	Ratnágiri Collectorate.								
	Shiroda ...	80,065 0 0	.....	1,975 0	82,040 0 0	80,065 0 0	13,631 20 0	95,671 20 0	55,696 20 0
	Kánara Collectorate.								
	Ankola ...	97,191 0 0	.....	19,213 0	1,16,404 0 0	97,191 0 0	15,716 0 0	1,32,120 0 0	69,677 20 0
	Total ...	79,89,829 0 0	7,76,244 0	66,160 0	88,32,233 0 0	80,52,475 12 0	6,03,933 17 0	94,35,266 17 0	6,22,838 17 0
	Grand Total ...	1,10,87,065 0 0	7,76,244 0	67,691 20	1,19,31,000 20 0	1,12,79,199 12 0	8,21,880 15 0	1,27,52,880 35 0	25,42,242 14 0

A. WOOD,
Collector of Salt Revenue.

APPENDIX D.

Comparative Statement showing the quantities of Salt removed for consumption within and without the Presidency from the Sea Salt Works in British Territory, together with the distribution of Issues.

	For Export to									
	Central Provinces.		Central India.		Nizám's Territory.		Calcutta.		Madras Presidency. British Malabár.	
	1908-1909.	1909-1910.	1908-1909.	1909-1910.	1908-1909.	1909-1910.	1908-1909.	1909-1910.	1908-1909	1909-1910.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dhárasna	...	1,500	...	...	...	...	...	...	...	...
Umbargaon	...	...	...	...	...	...	...	...	...	...
Bassein, Ghodbandar, Mátunga, Trombay, Uran, Shewa, Panvel, Karanja and Pen.	16,19,938	15,59,251	22,738	13,201	13,73,364	13,27,357	8,56,916	9,20,791	11,92,155	12,90,638
Shiroda	...	...	...	...	...	...	...	...	13,259	17,763
Sánikatta	...	...	...	...	...	...	...	...	...	...
Total ...	16,19,938	15,60,751	22,738	13,201	13,73,364	13,27,357	8,56,916	9,20,791	12,05,414	13,08,401

	For Export to											
	Madras Presidency—*continued.*				Foreign Malabár.		Mysore.		Within the Presidency.		Total.	
	Rest of the Presidency.		Total.									
	1908-1909.	1909-1910.	1908-1909.	1909-1910.	1908-1909.	1909-1910.	1908-1909.	1909-1910.	1908-1909.	1909-1910.	1908-1909.	1909-1910.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dhárasna ...	...	...	...	...	...	...	...	...	3,57,078	3,56,753	3,57,078	3,58,253
Umbargaon ...	...	...	...	...	...	...	...	...	14,744	14,222	14,744	14,222
Bassein, Ghodbandar, Mátunga, Trombay, Uran, Shewa, Panvel, Karanja and Pen.	3,49,938	4,47,758	15,42,093	17,38,396	9,74,078	7,76,244	5,15,905	5,81,868	17,31,725	17,02,459	86,36,757	86,19,567
Shiroda ...	...	...	13,259	17,763	...	...	...	...	69,541	64,277	82,800	82,040
Sánikatta ...	225	808	225	808	...	...	16	14	1,16,548	1,15,582	1,16,789	1,16,404
Total ...	3,50,163	4,48,566	15,55,577	17,56,967	9,74,078	7,76,244	5,15,921	5,81,882	22,89,636	22,53,293	92,08,168	91,90,486

A. WOOD,
Collector of Salt Revenue.

APPENDIX

Statement showing Quantities of Foreign Salt imported by Sea

Description of Salt.	Importations by Sea.					Place of Export.
	Place of Export.	Place of Import.	Mode of Conveyance.	Quantity imported.	Amount of Import Duty levied.	
				Mds. s. t.	Rs. a. p.	
Table and packing salt.	United Kingdom.	Bombay ...	Steamer ...	10,727 27 4	10,727 15 7	
Packing salt ...	Holland ...	Do. ...	Do. ...	130 6 0	130 2 10	
Do. ...	Germany ..	Do. ...	Do. ...	16 32 40	16 12 8	
Do. ...	Queensland .	Do. ...	Do. ...	3 32 0	3 12 10	
Do. ...	Victoria ...	Do. ...	Do. ...	1 31 0	1 12 6	
Do. ...	East and South Africa.	Do. ...	Do. ...	6 38 49	6 15 0	
Do. ...	United States (America).	Do. ...	Do. ...	0 27 0	0 10 10	
Sindha salt ...	Persia ...	Do. ...	Do. ...	202 17 40	202 6 11	
Packing salt ...	China ...	Do. ...	Do. ...	0 21 0	0 8 5	
Do. ...	Cochin ...	Do. ...	Do. ...	17 37 0	17 14 11	
Do. ...	Unknown ...	Do. ...	Do. ...	459 11 26	459 4 7	
Black salt ...	Káthiáwár ...	Do. ...	Country Craft .	3,593 18 40	3,593 7 5	
Do. ...	Cutch ...	Do. ...	Do. ...	150 26 0	150 10 6	
Common and packing salt.	Bassorah ...	Do. and Kánara District.	Do. ...	6 21 0	6 8 4	
Do. ...	Abyssinia ...	Bombay ...	Steamer ...	1 23 0	1 9 0	
Do. ...	Arabia ...	Do. ...	Do. ...	32 37 0	32 14 10	
Do. ...	Muskat ...	Do. ...	Do. ...	0 20 0	0 8 0	
Do. ...	Egypt ...	Do. ...	Do. ...	0 30 0	0 12 0	
			Total ...	15,354 16 39	15,354 11 2	.....
Káthiáwár salt ...	.....	.....	.....	.....	.....	Gogo ...
Goa salt ...	.....	.....	.....	.....	.....	Diggi ...
Do. ...	.....	.....	.....	.....	.....	Bánda ...
Do. ...	.....	.....	.....	.....	.....	Talevádi ...
Do. ...	.....	.....	.....	.....	.....	Kárwár ...
Do. ...	.....	.....	.....	.....	.....	Castle Rock ...
Do. ...	.....	.....	.....	.....	.....	.....
Do. ...	.....	.....	.....	.....	.....	.....
Do. ...	.....	.....	.....	.....	.....	.....

E.

and by Land into the Bombay Presidency during the year 1909-1910.

Importations by Land.					Total of Imports by Sea and Land.	
Place of Import.	By what Route.	Mode of Conveyance.	Quantity imported.	Amount of Import Duty levied.	Quantity imported.	Amount of Import Duty levied.
			Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
.....	.....	.....	.....	.....	15,354 16 39	15,354 11 2
Information not available...		Rail ...	5 0 0	5 0 0		
Ahmedabad District.	Bhávnagar and Gogha.	Cart-loads ...	16 21 20	16 8 6		
Bombay Presidency.	Goa Frontier.	Head and bullock-loads.	1,505 35 40	1,505 12 2		
Do. ...	Do. ...	Do. ...	5,238 21 35½	5,238 9 2		
Do. ...	Do. ...	Do. ...	386 14 40	386 5 11		
Do. ...	Do. ...	Do. ...	3,750 28 0	3,750 15 10		
Do. ...	Do. ...	Rail ...	2,61,694 39 40	3,91,769 11 2		
Madras Presidency.	Do. ...	Do. ...	23,891 27 0			
Mysore ...	Do. ...	Do. ...	1,06,161 15 0			
Nizám State	Do. ...	Do. ...	21 25 0			
		Total ...	4,02,672 27 15½	4,02,672 14 9	4,02,672 27 15½	4,02,672 14 9
		Grand Total ...	.....	.....	4,18,027 3 54½	4,18,027 9 11

A. WOOD,
Collector of Salt Revenue.

APPENDIX F.

Statement showing the quantity of each description of Salt imported and delivered from Salt Works in the Bombay Presidency during the years 1908-1909 and 1909-1910.

Description of Salt.	1908-1909.		1909-1910.		Remarks.
	Quantity.	Amount realised.	Quantity.	Amount realised.	
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	
Barágra Salt ...	27,24,480 20 0	28,19,309 0 0	27,40,514 20 0	28,69,507 0 0	
Sea Salt ...	95,63,490 21 20	85,17,513 14 3	95,93,154 1 15½	88,12,361 0 4	
Sindha Salt ...	46 37 40	46 14 11	202 17 40	202 6 11	
Table Salt, Packing and Common Salt.	18,404 15 66	18,404 6 11	11,407 20 39	11,407 12 9	
Bhávnagar Black Salt (Sanchal).	2,099 5 0	2,099 2 4	3,749 4 40	3,749 1 11	
Total ...	1,23,08,521 19 46	1,13,57,373 6 5	1,23,49,027 23 54½	1,16,97,227 5 11	

APPENDIX G.

Details of Issues of Salt from different sources of supply during the years 1908-1909 and 1909-1910.

	Full Duty.		Nominal Duty.		Free.		Total.	
	1908-1909.	1909-1910.	1908-1909.	1909-1910.	1908-1909.	1909-1910.	1908-1909.	1909-1910.
	Mds. s.	Mds. s.	Mds.	Mds.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Barágra Salt ...	27,22,949 0	27,38,983 0	...	...	1,531 20	1,531 20	27,24,480 20	27,40,514 20
Sea Salt ...	81,28,601 5	83,48,082 0	9,74,078	7,76,244	1,05,489 0	66,160 0	92,08,168 5	91,90,486 0
Imported Salt ...	3,75,872 35	4,18,027 4	...	...	...	...	3,75,872 35	4,18,027 4
Total ...	1,12,27,423 0	1,15,05,092 4	9,74,078	7,76,244	1,07,020 20	67,691 20	1,23,08,521 20	1,23,49,027 24

A. WOOD,
Collector of Salt Revenue.

APPENDIX H.

Statement showing the average market prices of Salt in each District of the Presidency during the Financial years 1906-07, 1907-08, 1908-09 and 1909-10.

District.	1906-07 Duty Rs. 1-8.	1907-08 Duty Re. 1.	1908-09 Duty Re. 1.	1909-10 Duty Re. 1.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	2 13 3	2 5 10	2 6 1	2 7 0
Ahmedabad	2 0 0	1 8 2	1 8 2	1 8 2
Kaira	2 0 0	1 8 4	1 8 2	1 8 2
Panch Maháls	2 1 11	1 8 7	1 9 ½	1 9 7
Broach	2 0 0	1 8 11	1 8 7	1 9 10
Surat	2 0 7	1 8 4	1 7 5	1 8 2
Thána	2 3 7	1 10 2	1 10 2	1 10 11
Kolába	2 1 5	1 12 0	1 13 7	1 12 7
Ratnágiri	2 7 5	1 11 6	1 13 3	1 12 6
Kánara	2 9 5	2 2 4	2 2 4	2 1 8
Násik	2 0 5	1 13 2	1 13 1	1 11 0
Khándesh	2 9 6	.....	...	...
West	2 9 3	2 2 6	2 0 7	1 15 2
East	2 8 0	2 4 4	2 5 4	2 6 3
Ahmednagar	2 4 0	1 13 11	1 13 0	2 4 9
Sholápur	2 12 2	2 4 10	2 3 4	2 2 4
Poona	2 3 9	2 0 0	1 11 9	1 12 7
Sátára	2 6 9	2 3 4	2 2 1	2 0 3
Belgaum	2 8 4	2 1 9	2 1 1	1 15 0
Dhárwár	2 6 1	1 15 0	1 13 1	1 14 4
Bijápur	2 9 5	2 2 2	2 0 3	1 14 0

A. WOOD,
Collector of Salt Revenue.

APPENDIX I.

Statement showing Details of Receipts and Expenditure of the Salt Department in all its Branches for the year 1909-1910, contrasted with those of the year 1908-1909.

Receipts.

Items.	1909-1910.	1908-1909.
SALT REVENUE.	Rs. a. p.	Rs. a. p.
IMPERIAL.		
Customs Duty on Salt—		
Import Duty by Sea	15,354 11 2	20,550 8 9
Do. by Land	4,02,672 14 9	3,55,323 5 6
Proceeds of Sale of Government Salt—		
Baragra Salt	5,67,292 3 5	5,07,009 6 11
Proprietary right of Government in Salt Works—		
Ground-rent at maundage rate	1,29,631 10 1	1,29,486 6 1
Ground-rent (Bulsár Salt)	16,744 15 6	16,883 14 11
Do. (Konkan Salt Works credited to Land Revenue)	256 7 5	250 11 5
Farms of Government Salt Works	46,455 2 8	46,607 4 0
Other Salt (cost price on salt supplied to fish-curers)	35,015 8 0	36,841 2 0
Excise Duty on Government Salt—		
Do. on Permits issued	1,12,66,436 0 0	1,09,66,471 12 8
Do. at nominal rates	12,763 12 0	15,027 11 6
Single and double duty (on excesses discovered on examination and by weighment at place of Import)	4,727 10 8	4,259 8 8
Fines and Forfeitures	1,115 11 8	1,306 4 0
Miscellaneous—		
Overtime Work Fees	16,412 6 0	14,806 0 0
Contribution from Port Funds towards cost of Coast-guard Establishment	10,000 0 0	10,000 0 0
Cost of Establishment recovered from Salt-farmers	2,858 6 6	2,921 2 4
Recovery of Salt Agent's Bagging and Sewing charges	61,805 8 9	55,975 9 9
Recovery of clothing charges	13,163 2 9	13,134 3 3
Other Items	8,158 6 4	4,911 15 5
Total, Imperial ...	1,26,10,864 9 8	1,22,01,766 15 2
PROVINCIAL.		
Sale-proceeds of forms, &c. (credited to XXIII —Stationery and Printing)	235 14 0	258 3 2
Grand Total, Salt Revenue ...	1,26,11,100 7 8	1,22,02,025 2 4

APPENDIX I—*continued.*

Expenditure.

Items.	1909-1910.			1908-1909.		
SALT, IMPERIAL.	Rs.	a.	p.	Rs.	a.	p.
Superior Supervising Establishment—						
Pay, including Exchange Compensation ...	1,34,532	4	10	1,31,291	11	7
Travelling Allowance	14,145	1	11	15,455	1	4
Tentage	1,982	13	4	2,075	4	6
Subordinate Establishment—						
Bonus Allowance	76	9	7	14,191	0	2
Pay, including Exchange Compensation Allowance	10,17,217	1	2	10,02,407	4	4
Plague Allowance	2,830	0	11	2,735	10	5
Travelling Allowance	50,256	13	6	44,051	0	2
House Rent Allowance	796	7	0	149	12	6
Horse Allowance	7,743	15	2	6,785	5	2
Grain Compensation Allowance	57,194	0	4	78,069	5	8
Local Allowance	6,650	11	4	6,009	11	6
Contingencies—						
Epidemic Charges	23	1	0	11	11	0
Service Stamps and Bearing Postage	10,604	11	6	10,510	14	6
Telegram Charges						
Law Charges	280	15	6	.....		
Purchase of Books	76	1	0	195	3	0
Do. of Land and Compensation for Land	88	10	0	14,520	7	11
Do. of Tents	93	4	6	.....		
Purchase of New Boats	10,880	0	0	6,285	0	0
Rents	9,979	10	0	10,511	15	8
Rates and Taxes	1,203	15	4	1,582	3	3
Prizes for best Salt manufactured at Khárágheda	600	0	0	600	0	0
Clothing to Lascars	1,110	0	0	1,594	0	0
Boat Stores and Repairs	35,637	7	0	39,370	9	5
Rewards in Salt and Customs cases	1,346	7	3	1,832	10	3
Petty construction	66,362	7	9	57,263	13	5
Peons' clothing (Táluka Offices)	33,454	10	5	24,699	4	10
Arms and Accoutrements	808	0	0	1,086	2	3
Boat Allowances	14,478	14	0	14,683	9	2
Overtime Work Fees	15,053	1	0	15,461	5	9
Salt Purchase and Freight on account of Barágra Salt	4,05,480	11	7	3,48,832	6	5
Do. of removal of Salt to Fish-curing Yards	13,319	7	6	18,915	15	2
Khárághoda Dispensary Charges	459	2	1	540	3	5
Commission on Sale of Barágra Salt	15	10	0	15	10	0
Salt Agents' Bagging and Sewing Charges ...	54,673	13	9	51,715	10	9
Scales and Weights	1,839	12	4	2,072	9	3
Contribution for the cost of Dasada Patdi Channel.	5,000	0	0	.....		
Supply of Medicines	683	6	7	578	10	2
Carriage of Tents and Records	2,544	12	8	2,684	2	5
Supply of Water	5,050	8	3	4,748	1	3
Peons' Uniforms and Belts (Huzúr Offices) ...	505	0	11	218	4	4
Petty Repairs	13,240	5	9	12,089	15	4
Petty Supply	6,209	0	4	6,187	3	0
Purchase of Carpets	959	5	6	711	6	3
Purchase of furniture	2,687	12	8	3,461	14	8
Purchase of Lead buttons or cost of boring operations	1,403	1	0	3,145	7	0
Remittance of Treasure	315	3	9	313	3	5
Conveyance of Confiscated Salt, &c.	15	0	0	11	7	9
Monsoon Weather Fences	9,623	0	4	8,811	15	5
Carried forward ...	20,19,537	6	4	19,68,434	3	9

APPENDIX I—*concluded.*

Expenditure—*continued.*

Items.	1909-1910.	1908-1909.
	Rs. a. p.	Rs. a. p.
Brought over ...	20,19,537 6 4	19,68,434 3 9
SALT, IMPERIAL—*continued.*		
Contingencies—*continued.*		
Gám Kharach Allowances	960 0 0	1,025 0 0
Destruction of Salt	4 8 0	4 11 0
Miscellaneous	163 8 10	149 4 11
Advertisement charges	.....	224 5 4
Total, Salt ...	20,20,665 7 2	19,69,837 9 0
Deduct amount debitable to "4—Opium" as per Government Resolution, Revenue Department, No. 6639 of 17th August 1905	890 12 10	843 7 3
	20,19,774 10 4	19,68,994 1 9
Deduct amount not subject to division—		
Expenditure of the Chief Account Office ...	55,490 7 5	52,481 6 0
On account of Salt Purchase and Fright ...	4,18,800 3 1	3,67,748 5 7
Net amount	15,45,483 15 10	15,48,764 6 2
Deduct one-tenth debitable to Customs	1,54,548 6 5	1,54,876 7 0
Net nine-tenths debitable to Salt	13,90,935 9 5	13,93,887 15 2
Net debitable to Salt	18,65,226 3 11	18,14,117 10 9
Stationery and Printing	10,300 3 2	10,121 13 4
Excise duty on Salt refunded	47,089 6 0	39,852 0 2
GRAND TOTAL, SALT EXPENDITURE ...	19,22,615 13 1	18,64,091 8 3
	Net Increase ...	58,524 4 10

APPENDIX J.

Statement showing Transactions, Credit and Cash, during the past three years.

	1907-1908.		1908-1909.		1909-1910.	
	Quantity.	Duty realizations.	Quantity.	Duty realizations.	Quantity.	Duty realizations.
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
1. Quantity issued and duty recovered in cash during the year	99,39,700 21 54	99,37,357 3 4	99,20,434 36 53	99,20,434 14 8	99,62,970 0 0	99,62,970 0 0
2. Quantity issued on credit bonds during the year, but the duty on which remained to be recovered in the next year	6,78,588 30 0	.....	6,90,111 35 0	.....	7,56,677 35 0	.....
3 Quantity remaining unissued at the end of the preceding year and issued in the year, duty on which at Rs. 1-8-0 and Re. 1 was realized and accounted for in that year.	4,85,902 23 26	.....	2,41,003 13 27	.....	3,67,417 5 0	.....
4. Duty on quantity issued on credit bonds in the preceding year recovered in the year	.....	5,32,994 10 0	.....	6,78,588 12 0	.....	6,90,111 14 0
5. Duty realized in the year, but quantity not issued until after expiry of the year	.....	2,35,576 10 0	.....	3,60,452 6 0	.....	6,10,093 14 0
6. Duty realized for salt remaining unissued on credit bonds, duty at Re. 1 having been realized in the year before issue ...	.....	5,469 6 0	.....	6,952 12 0	.....	3,260 4 0
Total ...	1,11,04,191 3 5	1,07,11,397 13 4	1,08,51,550 5 0	1,09,66,428 12 8	11,087,065 0 0	1,12,66,436 0 0

A. WOOD,
Collector of Salt Revenue.

APPENDIX K.

Statement showing the operations of the Fish-curing Yards in the Bombay Presidency for the year 1909-1910.

No.	Name of Yard.	Year.	Quantity of Fish brought to be cured.	Quantity of Salt issued.	Quantity of Fish removed.	Percentage of Fish to each maund of Salt.	Expenditure including cost of construction, removal, &c., of Yards.	Receipts. Amount realized by sale of Salt, at 8 annas per maund.	Receipts. Miscellaneous receipts.	Receipts. Stock of Salt at the close of the year.	Receipts. Value of Salt in Stock at the close of the year at cost price.	Receipts. Total.
	Ratnágiri Range.		Mds. s.	Mds. s.	Mds. s.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Mds. s.	Rs. a. p.	Rs. a. p.
1	Boria	1909-1910	2,774 0	884 20	1,753 5	3·14	688 8 4	442 4 0	.....	1,051 38	240 11 6	682 15 6
		1908-1909	4,041 0	1,296 20	2,773 20	3·13	954 9 8	648 4 0	.....	1,936 18	442 15 8	1,091 3 8
2	Jaygad	1909-1910	13,484 20	4,495 0	10,114 5	3·00	1,978 11 2	2,247 8 0	2 4 0	521 5	130 4 6	2,380 0 6
		1908-1909	9,381 0	3,127 0	7,103 0	3·00	1,770 7 6	1,563 8 0	.....	1,108 20	259 12 11	1,823 4 11
3	Waroda	1909-1910	769 20	256 20	585 20	3·00	319 1 2	128 4 0	0 14 0	349 20	94 6 2	223 8 2
		1908-1909	376 20	125 20	294 30	3·00	282 11 10	62 12 0	.....	301 10	64 5 3	127 1 3
4	Kalbadevi	1909-1910	375 0	125 0	281 10	3·00	936 3 9	62 8 0	0 5 0	828 38	211 8 11	274 5 11
		1908-1909	2,229 0	743 0	1,671 30	3·00	962 1 10	371 8 0	0 8 0	1,129 16	282 5 7	654 5 7
5	Ratnágiri	1909-1910	21,914 20	7,297 30	16,480 11½	3·00	2,425 9 10	3,648 14 0	3 8 0	35 0	8 12 0	3,661 2 0
		1908-1909	20,347 20	6,782 20	15,162 10	3·00	2,456 10 5	3,391 4 0	5 8 0	1,287 3	308 5 9	3,705 1 9
6	Purnagad	1909-1910	2,520 20	816 20	2,047 30	3·08	483 14 9	408 4 0	1 8 0	468 27	114 11 8	524 7 8
		1908-1909	1,946 0	619 20	1,585 20	3·14	516 19 11	309 12 0	0 10 0	714 14	174 13 10	485 3 10
7	Jaitápur	1909-1910	8,633 35	2,947 20	6,695 4	2·99	1,429 13 5	1,473 12 0	3 3 0	662 3	154 6 4	1,631 5 4
		1908-1909	8,238 5	2,745 20	6,897 30	2·99	1,686 5 5	1,372 12 0	1 11 0	2,141 39	524 5 5	1,898 12 5
8	Vizidurg	1909-1910	7,621 0	2,525 0	5,723 36	3·02	1,158 1 4	1,262 8 0	1 10 0	513 2	119 1 4	1,383 3 4
		1908-1909	6,035 0	2,012 0	4,516 35	2·99	1,351 1 8	1,006 0 0	0 9 0	2,156 12	482 14 9	1,489 7 9
9	Mumbri	1909-1910	2,938 20	979 20	2,204 30	3·00	755 4 10	489 12 0	.....	496 15½	139 9 9	629 5 9
		1908-1909	1,913 30	637 30	1,436 25	3·00	743 13 11	318 14 0	.....	847 3½	225 0 1	543 14 1
10	Mitbaon	1909-1910	2,346 0	782 0	1,766 10	3·00	657 3 4	391 0 0	.....	672 8	182 0 10	573 0 10
		1908-1909	1,932 20	644 0	1,442 15	3·00	733 11 9	322 0 0	.....	914 3	271 5 10	593 5 10
11	Málvan	1909-1910	17,016 0	5,672 0	12,742 35	3·00	2,329 1 6	2,626 0 0	36 8 0	762 20	190 10 0	3,063 2 0
		1908-1909	12,679 20	4,226 20	9,527 30	3·00	2,511 14 11	2,113 4 0	.....	4,200 27	1,006 6 7	3,141 2 7
12	Devbág	1909-1910	16,978 0	5,659 0	9,637 35	3·00	2,564 10 3	2,329 8 0	.....	621 38	165 3 3	2,994 11 3
		1908-1909	16,864 20	5,616 0	12,648 10	3·00	2,417 3 0	2,808 0 0	.....	1,391 3	340 8 4	3,148 8 4
1	Achra	1909-1910	2,592 0	864 0	1,944 0	3·00	511 12 11	432 0 0	.....	418 35	106 14 5	538 14 5
		1908-1909	2,110 20	703 20	1,582 35	3·00	539 2 7	351 12 0	.....	714 19	197 3 7	548 15 7
14	Kochra	1909-1910	3,410 10	1,022 20	2,740 35	3·34	585 12 11	511 4 0	.....	261 24	61 5 0	572 9 0
		1908-1909	3,981 20	1,164 0	3,101 38	3·00	610 5 1	582 0 0	.....	215 20	50 1 0	632 1 0
15	Vengurla	1909-1910	13,096 0	4,304 0	9,857 20	3·04	1,729 4 9	2,152 0 0	0 14 9	1,158 4	270 1 2	2,422 15 11
		1908-1909	16,775 0	5,559 0	12,653 35	3·00	2,854 14 10	2,779 8 0	1 9 0	4,529 7	1,054 7 2	3,835 8 2
16	Shiroda	1909-1910	7,539 0	2,508 0	5,647 20	3·00	915 4 3	1,254 0 0	.....	596 35	104 5 11	1,358 5 11
		1908-1909	5,778 20	1,918 20	4,333 35	3·00	1,081 0 6	959 4 0	3 0 0	723 2	77 15 3	1,040 3 3
	Total of the Ratnágiri Range.	1909-1910	1,24,214 25	41,133 30	90,222 16½	3·02	19,468 6 6	20,589 6 0	50 10 9	9,417 32½	2,201 0 9	22,914 1 6
		1908-1909	1,14,624 35	37,920 30	85,732 38	3·02	21,462 13 10	18,980 6 0	13 7 0	24,310 16½	5,762 15 0	24,746 12 0
	Kánara Range.											
17	Majali	1909-1910	6,014 11	1,541 20	4,647 12	3·9	662 4 0	770 12 0	11 12 0	998 25	203 15 14	936 7 11
		1908-1909	17,002 10	5,043 0	12,524 28	3·3	1,526 4 8	2,521 8 0	.....	1,254 10	279 11 0	2,801 3 0
18	Baitkhole	1909-1910	12,448 14	3,942 0	9,400 13	3·2	1,558 10 10	1,971 0 0	8 4 0	1,965 6	392 0 4	2,371 4 4
		1908-1909	21,946 20	7,157 20	16,500 0	3·00	2,717 5 1	3,578 12 0	32 1 8	2,521 0	502 15 11	4,113 13 7
19	Bingi	1909-1910	1,847 0	421 0	1,420 20	4·4	328 11 11	210 8 0	.....	1,163 15	234 2 1	444 10 1
		1908-1909	8,415 30	2,619 20	5,279 15	3·2	883 1 4	1,309 12 0	3 0 0	1,590 10	315 14 2	1,628 10 2
20	Chendia	1909-1910	4,170 38	1,317 0	3,129 31	3·2	902 8 11	658 8 0	.....	1,309 36	264 11 4	923 3 4
		1908-1909	5,319 30	1,703 0	4,007 8	3·1	874 1 10	851 8 0	20 10 7	1,729 13	355 14 5	1,228 1 0
21	Kodar	1909-1910	2,678 25	878 0	2,042 30	3·01	2,048 3 3	439 0 0	.....	2,247 33	460 11 0	899 11 0
		1908-1909	5,618 5	1,845 20	5,042 8	3·00	1,839 5 10	922 12 0	.....	3,130 29	637 6 7	1,560 2 7
22	Harwada	1909-1910	6,584 20	1,582 20	5,002 17	4·2	765 8 9	791 4 0	6 4 0	522 38	103 1 1	900 9 1
		1908-1909	7,671 0	2,302 20	6,203 0	3·3	871 5 11	1,151 4 0	15 2 4	1,320 12	259 14 11	1,426 5 3
23	Keni	1909-1910	4,997 20	1,207 20	4,368 20	4·1	731 14 10	603 12 0	1 8 0	457 0	223 8 0	833 12 0
		1908-1909	6,072 0	1,598 20	4,873 10	3·8	943 0 0	799 4 0	.....	923 0	461 8 0	1,260 12 0
24	Gangawali	1909-1910	8,536 0	2,539 30	7,652 15	3·4	1,501 1 2	1,269 14 0	.....	2,018 20	1,459 4 0	2,729 2 0
		1908-1909	3,634 20	1,018 20	2,856 25	3·5	649 14 11	509 4 0	.....	698 20	349 4 0	858 8 0
25	Tadri	1909-1910	7,674 20	1,295 0	6,391 24	5·9	536 10 1	647 8 0	.....	129 13	64 10 7	712 2 7
		1908-1909	4,080 10	827 20	3,374 11	4·9	540 5 7	413 12 0	.....	155 30½	77 14 1	491 10 1
26	Kumta	1909-1910	15,441 0	2,946 0	12,275 10	5·3	1,002 6 3	1,473 0 0	0 18 0	37 0	7 2 8	1,480 15 8
		1908-1909	9,073 20	2,136 0	7,855 25	4·2	994 2 10	1,068 0 0	.....	1,001 11	219 1 6	1,287 1 6
27	Kasarkode	1909-1910	35,813 20	7,451 20	29,182 17	4·9	2,053 1 6	3,725 12 0	.....	217 23	41 6 10	3,767 2 10
		1908-1909	32,374 20	6,668 20	28,021 24½	4·8	2,368 6 5	3,334 4 0	.....	2,409 10	598 13 9	3,933 1 9
28	Manki	1909-1910	11,760 0	2,337 20	9,428 0	5·0	921 8 8	1,168 12 0	.....	844 0	176 15 7	1,345 11 7
		1908-1909	8,536 0	1,837 0	6,571 0	4·6	586 1 11	918 8 0	.....	290 21	60 0 3	978 8 3
29	Murdeshwar	1909-1910	2,875 0	916 0	2,041 20	3·5	332 8 8	408 0 0	.....	179 20	38 1 0	446 1 0
		1908-1909	1,454 0	425 0	1,154 35	3·4	316 13 4	212 8 0	.....	409 29	96 14 6	309 6 6
30	Bhatkal	1909-1910	2,621 0	617 0	2,288 10	4·2	753 6 1	308 8 0	.....	1,409 13	357 0 0	665 8 0
		1908-1909	2,954 30	536 20	2,554 21	5·5	236 5 7	268 4 0	.....	134 28	28 6 10	296 9 10
	Total of the Kánara Range.	1909-1910	1,23,512 8	28,692 10	99,333 39	4·2	14,973 0 5	14,446 2 0	28 9 0	14,398 20	4,031 10 5	18,506 5 5
		1908-1909	1,34,152 35	35,718 20	1,06,818 10½	3·75	15,406 11 3	17,859 4 0	70 14 7	17,567 14½	4,242 10 11	22,172 13 6
	Grand Total	1909-1910	2,47,716 33	70,031 0	1,89,556 15½	3·54	34,441 6 11	35,015 8 0	79 3 9	23,815 24½	6,325 11 2	41,420 6 11
		1908-1909	2,48,777 30	73,639 10	1,92,551 8½	3·37	36,899 9 1	36,819 10 0	84 5 7	41,877 31	10,005 9 11	46,919 9 6

	Rs. a. p.
Receipts	41,420 6 11
Expenditure ...	34,441 6 11
Profit ...	6,979 0 0

A. WOOD,
Collector of Salt Revenue.

APPENDIX L.

Statement showing Details of Cases of Salt smuggling disposed of by the Salt Department during the year 1909-1910.

Divisions.	SALT.																			
	Nature of Offence.												Mode of Smuggling.							
	Theft from Salt-works.		Smuggling foreign Salt across Frontier.		Clandestine removal of Natural Salt.		Removals from Salt-works in excess of quantities specified in Permits.		Miscellaneous.		Total.		By Head-loads.		On Animals.		In Carts.		By Boats.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division.	...	...	2	0 3 75	1	0 3 23	...	...	2	2 3 8	5	2 10 26	...	...	...	...	1	1 29 40	1	0 13 48
Daman Frontier ...	...	...	...	.....	...	...	...	...	...	.....	...	.....	...	...	...	...	...	...	...	...
Total, N. D and Daman ...	...	...	2	0 3 75	1	0 3 23	...	...	2	2 3 8	5	2 10 26	...	...	...	...	1	1 29 40	1	0 13 48
Southern Division.	14	30 6 48	...	... ..	14	14 10 32	1	2 0 40	100	65 1 2½	129	111 18 42½	13	26 23 40	...	...	1	1 0 0	4	4 35 40
Goa Territory ...	...	...	36	23 19 78	...	...	...	...	...	.....	36	23 19 78	21	21 9 25	...	...	...	...	...	...
Total, S. D. and Goa ...	14	30 6 48	36	23 19 78	14	14 10 32	1	2 0 40	100	65 1 2½	165	134 38 40½	34	47 32 65	...	...	1	1 0 0	4	4 35 40
Total ...	14	30 6 48	38	23 23 73	15	14 13 55	1	2 0 40	102	67 4 10½	170	137 8 66½	34	47 32 65	...	...	2	2 29 40	5	5 9 8

Divisions.	SALT—*contd.*														
	Mode of Smuggling—*contd.*				How cases were disposed of.										
	Miscellaneous.		Total.		Number of persons arrested	Number of persons released by the Department.	Number of persons prosecuted.	Number of persons convicted.	Number of persons acquitted.	Percentage of convictions on number prosecuted.	Total estimated value of Confiscations.	Fine in lieu of confiscated Property released.	Actual produce by auction-sale of confiscated Property.	Total of two previous columns.	Fines imposed by Magistrates.	Real value of confiscated Property.	Rewards granted, if any.
	No.	Quantity.	No.	Quantity.													
		Mds. s. t.		Mds. s. t.							Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Division.	3	0 7 18	5	2 10 26	5	1	4	3	1	75	4,309 14 4	5 0 0	.....	5 0 0	22 0 0	4,000 5 9	15 0 0
Daman Frontier ..	...	.....	...	.....	...	...	...	...	...	..	.....	.....	.....	.....	.....	.....	.....
Total, N. D. and Daman ...	3	0 7 18	5	2 10 26	5	1	4	3	1	75	4,309 14 4	5 0 0	.....	5 0 0	22 0 0	4,000 5 9	15 0 0
Southern Division.	111	78 39 42½	129	111 18 42½	154	14	140	138	2	98·5	1,981 11 7	180 0 0	34 6 11	214 6 11	188 6 0	4,713 5 2	286 7 0
Goa Territory ...	15	2 10 53	36	23 19 78	46	5	41	40	1	97·5	57 1 3	.....	12 9 1	12 9 1	145 8 0	55 0 8	103 6 0
Total, S. D. and Goa ...	126	81 10 15½	165	134 38 40½	200	19	181	178	3	98·3	2,038 12 10	180 0 0	47 0 0	227 0 0	333 14 0	4,768 5 10	454 13 0
Total ...	129½	81 17 33½	170	137 8 66½	205	20	185	181	4	97·8	6,348 11 2	185 0 0	47 0 0	232 0 0	355 14 0	8,768 11 7	469 13 0

A. WOOD,
Collector of Salt Revenue.

COMMISSIONER'S REVIEW.

No. 5572 of 1910.

Poona, 1st October 1910.

Submitted to Government in the Revenue Department.

2. The financial results of the year under review and the two previous years are as follows:— Financial results.

	1909-10.	1908-09.	1907-08.	Annual average. 1902-1907.
	Rs.	Rs.	Rs.	Rs.
Gross receipts ...	126 lákhs.	122 lákhs.	120 lákhs.	184 lákhs.
Net receipts ...	107 „	103 „	101 „	167 „
Expenditure exclusive of refunds	18·75 „	18·25 „	18 „	17 „
Percentage of charges to net receipts	17·5 „	17·6 „	17·8 „	10 „

3. The salt removed from the works amounted to. Removals.

	Full duty.	Nominal duty.	Free of duty.	Total.
	Maunds. s.	Maunds. s.	Maunds. s.	Maunds. s.
1908-09	... 10,851,550 5	974,078 0	107,020 20	11,932,648 35
1909-10	... 11,087,065 0	776,244 0	67,691 20	11,931,000 20

from which it will be seen that there was an increase of over two and a quarter lákhs maunds in the removals of salt at full duty. There was however a considerable falling off in the removals of salt on which nominal duty was payable and this is accounted for in paragraph 30 of the report.

4. The total quantity manufactured fell from 12,839,942 maunds to 12,156,699 maunds and this large decrease in production reduced the stocks in hand from 31¼ lákhs at the beginning to 25½ at the close of the year. This stock added to the balance of 63¼ lákhs on the 30th June 1910 as against 57½ on the same date previous year is amply sufficient to meet all demands before the next manufacturing season. To provide for any unforeseen increase in demand or shortages the Collector proposes to open a new salt work capable of producing 8 lákhs of maunds between Kharaghoda and Udu and the construction of Bhandup salt works by Government agency is under consideration. Manufacture.

5. The increase in the removals of fully dutiable salt is accompanied by more than the corresponding rise in the excise duty receipts due to larger payments for next year's removals. Receipts.

6. The total expenditure has risen by more than half a lákh. Out of this about Rs. 37,000 is due to the raising of the price paid to agrias for Baragra salt from 1 anna 3 pies to 1 anna 6 pies a maund, which is added to the cost price and recovered from the purchaser, and about Rs. 21,000 to the re-organisation of establishment. There was a decrease of over Rs. 20,000 in grain compensation allowance. Expenditure.

7. There was again a fall this time in the number of cases of salt smuggling from 264 to 170 due undoubtedly to the reduction of duty. Offences.

8. The fish-curing yards made a profit of Rs. 6,979 at the issue rate of 8 annas a maund. Had the rate been 7 annas the profit would have been Rs. 2,601. The reduction in the issue rate from 8 to 7 annas sanctioned by the Fish-curing yards.

Digitized with financial assistance from
Government of Maharashtra
on 01 February, 2020

Government of India will be brought into force from the next fair season and the result will be watched with a view to a further reduction to encourage the fishing industry.

Consumption and prices.

9. The average rate of consumption remained the same as last year while the average selling price in most of the districts of the Presidency was lower than that of the previous year. The fall seems to have been due to ordinary trade fluctuations.

Concluding remarks.

10. Mr. Wood's suggestion that the Salt Administration Report should be compiled for the seasonal year instead of the financial year seems sound but it should form the subject of a separate report. Mr. Arthur who was in charge of the Department for the greater part of the year made an extensive tour visiting every portion of his charge which he administered with success.

W. W. DREW,
Commissioner of Customs, Salt, Opium & Abkari.

BOMBAY: PRINTED AT THE GOVERNMENT CENTRAL PRESS.